

THE  
**STATE REVENUE NEWSLETTER**

Editorial Office  
THE STATE REVENUE SOCIETY  
4109 25TH AVENUE SOUTH-WEST  
SEATTLE 6, WASHINGTON

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Whole Number 23

UTAH STATE OLEOMARGARINE TAX STAMPS

by Dick Green

- 1 - (1929) Beehive in center, 5¢ orange, size  $19\frac{1}{2} \times 23$  mm, perforated  $12\frac{1}{2}$ . Printed in sheets of 100, 10 x 10 with straight edges on all four sides. These were for use on 1# packages.

The following are all for use on cartons. All with "State of Utah" at top, "Oleomargarine Stamp Tax" at bottom in black; weight and value in white on black tablets; beehive in center, outer frame, and background "State of Utah" repeated, in color. Horizontal rectangle, size 70 x 42, one to a booklet pane, with binding margin at left.



Type I - 22 lines of text in background, 12 ornaments on outer frame, round-cornered value tablets in four corners, black imprint "RMBNCO, SALT LAKE" at bottom left.

- 2 - (1935) 60¢ - 12# blue and black, perforated  $12\frac{1}{2}$  at left  
3 - (1935) \$1.50 - 30# green " " " " " "  
4 - (1935) \$1.60 - 32# orange " " " " " "

Type II - Similar to Type I but imprint "UTAH BANK NOTE CO" at bottom left.

- 5 - (1936) 60¢ - 12# light blue and black, rouletted  $6\frac{3}{4}$  at left  
6 - (1936) 60¢ - 12# light blue and black, perforated 12 at left  
7 - (1936) \$1.50 - 30# green and black, perforated 12 at left

(continued on page 67)

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"THE STATE REVENUE NEWSLETTER"  
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#P-71 - KEISER, IRVING

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OUR THANKS go to Mr. Applegate, Mr. Green, Dr. Halliday, and Mr.  
Hubbard for articles and information for publication in this issue.  
We would like to hear from more of our readers on stamps of their  
own states, in particular.

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FLORIDA and MASSACHUSETTS DOCUMENTARY TAXES are both collected  
by the use of meter stamps.

DISTRICT OF COLUMBIA revenue stamps are printed by the U. S.  
Bureau of Engraving and Printing.

Type III. Similar to I and II but wavy lines and dots in frame, 25 lines of text, small figures of weight, tiny "\$" sign.

- 8 - (1943) \$1.20 - 24# brownish orange and black, perforated  
12 at left

Type IV. Similar to I but value tablets have square corners (all previous have had round corners), tall weight figures, 22 lines of background.

- 9 - (1944) \$1.20 - 24# salmon pink and black, perforated 12½  
at left

9a same but carmine pink and black

Type V and all below have "Colored Oleomargarine Stamp Tax" at bottom. Type V has frames as type I, with ornaments, 22 lines of background text.

- 10 - (1951) \$2.40 - 24# yellow and black, perforated 12½  
11 - (1951) \$3.00 - 30# " " " " "

Type VI. 20 lines in background arranged in steps of 1½ letters. Figures of weight and value in shaded, Roman, type. Note that the 30# design was rather carelessly redrawn to make the 20# and 36#, as seen in the misshaped "2" and "6" respectively.

- |             |        |           |           |   |                        |
|-------------|--------|-----------|-----------|---|------------------------|
| 12 - (1958) | \$2.00 | - 20#     | shiny gum | ) |                        |
| 13 - (1960) | 2.30   | - 23#     | invisible | " | ) All yellow and black |
| 14 - (1954) | 2.40   | - 24#     | shiny     | " | ) perforated 12½       |
| 15 - (1954) | 3.00   | - 30#     | shiny     | " | ) vertically at left.  |
| a- (1960)   | same   | invisible | "         | ) |                        |
| 16 - (1960) | 3.60   | - 36#     | invisible | " | )                      |

Type VI. Much larger beehive, 12 lines in background widely spaced.

- 17 - (1958) \$3.00 - 30# yellow and black, rouletted 9½ verti-  
cally at left  
18 - (1960) 3.60 - 36# " " " " "

#### Notes:

#1, 2, and 3 were in use for a long time and show much variation in shades.

#4 was prepared for use in 1935 but was not needed at that time. Collectors were favored with a few examples bearing a cancel reading "AUDITED MAY 27 1936 State Auditor" within a circle.



This cancel was in blue. These first examples have clear, shiny gum. Those in the remainders recently made available have yellow gum.

All of the Oleos have usually had clear, shiny gum, with the exception of #13 and #16, which have so far been seen only with the new invisible or "non-hygroscopic" gum. However, #1, 2, 4, and 9 are known with thicker, yellow gum. Others may well exist.

Mr. W. T. Ovind recently checked with Mr. Barney at the Capitol and reports that ten varieties of the Oleos are included in the remainders now available from The Utah State Tax Commission, Attention: Mr. K. P. Barney, State Capitol, Salt Lake City, Utah, at \$1 per booklet of 50 stamps.

The Commission does not have this list and the numbers mean nothing to them but the buyer can request the following:

Uncolored Oleos	\$1.50	green and black
	\$1.60	orange and black
	\$1.20	red and black
Colored Oleos, all black and yellow	\$2.00	
	\$2.30	
	\$2.40	
	\$3.00	with small beehive in center
	\$3.60	" " " " "
	\$3.00	with large beehive in center
	\$3.60	" " " " "

(Those are #3, 4, 9, 12, 13, 14, 15a, 16, 17, and 18 in the list.)

It is possible that other varieties may yet be found in their stock room.

UTAH DEER TAGS - Mr. Green has donated a supply of these tags to supplement those already in our \$1 offer #9 (proceeds of which are used solely in the financing of the Newsletter) and we can now supply a complete set of those in pairs for \$1, including the 1951 \$5 combination on coarse weave cloth which is not too plentiful and much the scarcest of the lot. The packet now consists of:

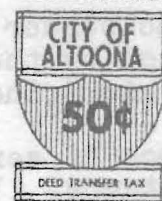
1951 on cloth - \$40, \$5, \$3, and \$5 coarse weave	\$ 53.00	face
1951 on card - \$40, \$5, \$3	48.00	"
Total face value	\$101.00	
or in pairs	\$202.00	

June '61

WASHINGTON APPLE TAX - Dr. William R. Halliday has shown us the 1956 \$10.00 multicolor stamp with serial #4 used June 18, 1956, a new early date for this stamp.

CITY OF ALTOONA (Pennsylvania) DEED  
TRANSFER TAX

Mr. Applegate has shown us three values as illustrated, rouletted 9½



5¢ yellow, black figure of value  
50¢ blue, " " " "  
\$1 orange, " " " "

He also advises that 10¢ and 25¢ values exist in this series.



ALABAMA TOBACCO TAX - Decals on yellow safety card, black rouletted 8, in the same design as the five values of 1959

1½¢ olive brown  
2½¢ gray



DELAWARE TROUT STAMP for 1961

\$2.10 black on green surface colored paper, perforated 12

EXCHANGES - In our last issue, Mr. Lichtenberger suggested a small section for these, free offers, etc. Dr. Halliday is the only one we have heard from on this and elsewhere you will find his offer. As a trial we will make this available to members only for short notices without charge with the hope that the members will find it of value.

*****	<u>MICHIGAN TOBACCO TAX</u>
Have for trading Washington	on all products except
multicolor apple stamps (incl.	* cigarettes has been
some of the rare ones) some	* repealed effective July
uncancelled, some blocks, some	* 1st, and cigarette tax,
on paper; other Washingtonia	* although still in ef-
including some fruit but no Elk	* fect is reduced.
stamps. Will accept in return	
most any state or other revenues	* <u>MINNESOTA CIGARETTE</u>
on or off paper (no decals, meters,	* TAX goes from 5.5¢ to
sales tax receipts or tags.) Cal-	* 7¢ on July 1 and on
ifornia and Nevada my favorites.	* those over 3 lbs per A
Please query first. Dr. William	* from 11¢ to 14¢ per pack
R. Halliday, 1117 - 36th Ave. E.,	* of 20. Other tobacco
Seattle, Washington	* taxes were reduced.

## WASHINGTON FRUIT STAMPS ADDENDA

by Elbert S. A. Hubbard

The same border was used on all of the small fruit stamps, as evidenced by the stamp in position 24, in which the "IT" of "FRUIT" is joined on every issue.

Two types of serial numbers were used on every issue of the small stamps. In the first issue (picturing a cherry), the first and third rows are printed with a different numbering machine from the second and fourth rows. The second and fourth rows of numbers appear distinctly lighter in color, evidently because the type was lower and did not pick up as much ink. In addition, the "4's" are much more pointed.

In the four issues which have type in place of the cherry, the differences in serial numbers is much more pronounced. In the green and red stamps, the serial number in the top margin is the finer type and on the blue stamps, the margin number is the broad type.

The finer type of serial numbers appears in the second and fourth rows of the green stamps, the bottom two rows of the blue stamps, and in random positions on the red stamps. No full sheets of the orange stamps have been seen or reconstructed to determine the setting in them.

Most of the stamps with thin numbers are straight edged, and all of them in the red issue are straight edged.

In the fine serial numbers, the twos have more pointed knees, the fours are more pointed, the fives have a curved top, and the sevens have a thinner "bulb" at the bottom and "wavier" tops. Less pronounced differences appear in all of the other numbers.

Few printing errors exist, but the most notable is a single copy of the \$100 orange in which the border is very much out of register, which proves that the border was printed separately from the orange lettering, signature line, and seal.

The second most notable error is a misplaced seal on the green second issue. This has been seen on the 1¢ and 50¢ stamp to date. There are other minor varieties where the serial number is partially in the upper border and where the serial number touches the seal. No rouletting errors have been seen or reported to date. Other varieties exist in the borders of the small stamps but are too minor to be noted here.